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ABSTRACT

Supporting performance objectives 49 and 50 of the V-TECS (Vocational-Technical Education Consortium of States) Secretarial Catalog, both a set of student materials and an instructor's manual on preparing vouchers and pay vouchers are included in this packet, which is one of a series. The student materials include five business transactions requiring the disbursement of funds, voucher forms, voucher register and voucher payable account sheets, and instructions for preparing the vouchers. The instructor's manual includes teaching instructions and answer keys. (BM)

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PREPARE VOUCHERS & PAY VOUCHERS

STUDENT'S MANUAL

Prepared by

Mrs. Jean Hamer

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**These materials support
Performance Objectives 49 and 50 of the
V-TECS Secretarial Catalog**

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STUDENT MATERIALS**PREPARE VOUCHERS & PAY VOUCHERS****INTRODUCTION**

Some businesses use what is called the voucher system for making all cash payments. This system fixes the authority for payment and insures accuracy. The voucher clerk is responsible for making payments and verifying the accuracy of the source document, determining what account is to be debited and what account is to be credited and recording the data in a voucher register. Several forms are used in this system: Voucher, Voucher Register, Check Register, and Voucher Check.

INSTRUCTIONS

If you feel you need practice in using the voucher system, complete Student Activity I.

or,

If you feel you are ready to begin using the voucher system, proceed directly to Check Out Activity I.

PERFORMANCE OBJECTIVES

Given five business transactions requiring the disbursement of funds, voucher forms, voucher register, and voucher payable account, prepare the vouchers and enter necessary data into the voucher register. Performance will be acceptable if the following criteria are met:

1. debits equal credits
2. unpaid vouchers equal the vouchers payable account
3. there is accounting for all voucher numbers
4. each voucher is 100% accurate
5. the checks are prepared with 100% accuracy

STUDENT ACTIVITY I

STEPS IN THE VOUCHER SYSTEM

A voucher form is used by a business to account for its cash payments. It is usually signed by a person in authority because it becomes the approved form for an accounting entry. The journal in which a voucher is recorded is commonly called a voucher register. The journal in which checks are recorded for the cash payments is called a check register. When a company uses a voucher system, it usually doesn't keep an accounts payable ledger.

Here are the major steps to follow when you prepare and pay a voucher:

1. Carefully verify the information on the source document. In this activity the source document is a purchase invoice.
2. Prepare a voucher form from the information given on the invoice (leave the "Paid" section blank until the voucher is paid.) The account debited is Purchases; the credit is the Accounts Payable Account.
3. Obtain the approval of the voucher for payment. In this activity you approve all vouchers.
5. Record the voucher in the voucher register; note this on the voucher also.
6. When the payment is made, write (or type) a check for the amount of the voucher. Sign it and then mark the "Paid" date and check number in the voucher register.
7. Record the check information in the check register.
8. Mark the voucher paid in the "Paid" section of the form.

STUDENT ACTIVITY I
PREPARE & PAY VOUCHERS

1. Assume that you are working for Bohler Wholesale Company as a voucher clerk. One of your most important duties is to verify the source document. A source document (in your case, an invoice), must be checked to verify that the amount of goods shipped is correct, the amount charged is correct, the terms are agreeable, and the accounts to be debited and credited are correct. After you have verified this information, you will initial the source document. You then prepare a voucher form. Use voucher no. 101, Date: 1/2/7-, Date due: 1/12/7-.

PURCHASE INVOICE

JACOBSON WHOLESALE CO. TATUM, SC 29500		INVOICE 23
SOLD TO: Bohler Wholesale Co. Clio, SC 29525		DATE: 1/2/-- NO.: 432 SHIPPED BY: Truck
TERMS: 2/10, N/30		
20 Electric Knives	14.50	290.00
10 Electric Can Openers	10.00	100.00
		\$390.00

FIGURE DISCOUNT HERE:

VOUCHER

Voucher No. _____ Date _____	
Due Date _____	
TO: _____	
PAID	Date _____ Check No. _____ Amt. _____ Appr. by _____
ACCOUNTS DEBITED	AMOUNT
ACCOUNTS CREDITED	AMOUNT
TOTAL	
Appr. By _____	
Recorded in Voucher _____	
Reg. Page _____	by _____

STUDENT ACTIVITY I

2. NOW THAT YOU HAVE PREPARED THE VOUCHER FORM, RECORD IT IN THE VOUCHER REGISTER (which is condensed because of space).

VOUCHER REGISTER				For Month of		197-	Page 1				
No.	Date	Voucher No.	Creditor	Paid		Accts. Payable Credit	Purchases Debit	Account	PR	Amount	
				Date	Ck. No.					Dr.	Cr.
1											
2											
3											
4											
5											

3. YOU ARE NOW ASKED TO PAY THE VOUCHER NO. 101. THEREFORE YOU ARE TO WRITE A CHECK, NO. 30, FOR THE CORRECT AMOUNT FOR INVOICE NO. 23.

4. AFTER YOU HAVE WRITTEN THE CHECK, RECORD THE PAYMENT IN THE CHECK REGISTER AND MARK THE VOUCHER FORM PAID (MIDDLE SECTION OF VOUCHER FORM).

CHECK REGISTER								Page 33	
No.	Date	Check No.	In Favor Of	Voucher No.	Accounts Payable Dr.	Purchase Discount Cr.	Cash Credit	Bank Deposits	Bank Balance
1	1/1/7-		Brought Forward	✓					7500.00
2									
3									
4									
5									

Bohler Wholesale

VOUCHER CHECK NO.

Clio, SC 29525

Date	Invoice No.	Invoice Date	Total Amount Due	Cash Discount	Net Amount Paid
Amount of Check					

Bohler Wholesale

NO.

CLIO, SC 29525

DATE _____

PAY
TO THE
ORDER OF

\$ _____

DOLLARS

Third National Bank

Clio, SC 29525

Authorized Signature _____

Bohler Wholesale

VOUCHER CHECK NO.

Clio, SC 29525

Date	Invoice No.	Invoice Date	Total Amount Due	Cash Discount	Net Amount Paid
Amount of Check					

Bohler Wholesale

NO.

CLIO, SC 29525

DATE _____

PAY
TO THE
ORDER OF

\$ _____

DOLLARS

Third National Bank

Clio, SC 29525

Authorized Signature _____

CHECK OUT ACTIVITY I
PREPARE & PAY VOUCHERS

1. Assume that the source documents have been verified and you are ready to issue vouchers:

No. 101	January 15, 197-, for \$450 to John Moore, Inc., for purchase of merchandise on account. Terms N/30, Invoice 121.
No. 102	January 16, 197-, for \$280 to CARSON DISTRIBUTORS for purchase of merchandise on account. Terms N/30, Invoice 322.
No. 103	January 17, 197-, for \$326 to FOWLER & SWIFT CO. for purchase of merchandise on account. Terms N/30, Invoice 323.
No. 104	January 19, 197-, for \$188.50 to MCINTYRE, INC., for purchase of merchandise on account. Terms N/30, Invoice 324.
No. 105	January 23, 197-, for \$89.00 to JONES AUTO SHOP, for purchase of merchandise on account. Terms 2/10, N/30, Invoice 384.

2. After you have prepared the voucher forms, record the information in the voucher register.
3. You are now ready to pay each voucher. The date is February 1, 197-. Record the check number and date paid in the voucher register. Make a notation on the voucher forms that they are paid. The first check is No. 25.
4. Record each check in the check register.

Voucher No. _____ Date _____	
Due Date _____	
TO: _____	
PAID	Date _____
	Check No. _____ Amt. _____
	Appr. by _____
ACCOUNTS DEBITED	AMOUNT
ACCOUNTS CREDITED	AMOUNT
TOTAL	
Appr. By _____	
Recorded in Voucher _____	
Reg. Page _____ by _____	

Voucher No. _____ Date _____	
Due Date _____	
TO: _____	
PAID	Date _____
	Check No. _____ Amt. _____
	Appr. by _____
ACCOUNTS DEBITED	AMOUNT
ACCOUNTS CREDITED	AMOUNT
TOTAL	
Appr. by _____	
Recorded in Voucher _____	
Reg. Page _____ by _____	

Voucher No. _____ Date _____	
Due Date _____	
TO: _____	
PAID	Date _____
	Check No. _____ Amt. _____
	Appr. by _____
ACCOUNTS DEBITED	AMOUNT
ACCOUNTS CREDITED	AMOUNT
TOTAL	
Appr. By _____	
Recorded in Voucher _____	
Reg. Page _____ by _____	

CHECK OUT ACTIVITY I

2. NOW THAT YOU HAVE PREPARED THE VOUCHER FORMS, RECORD IN THE VOUCHER REGISTER (Which is condensed because of space)

VOUCHER REGISTER						For Month of		197-		Page 1	
No.	Date	Voucher No.	Creditor	Paid		Accts. Payable Credit	Purchases Debit	Account	PR	Amount	
				Date	Ck. No.					Dr.	Cr.
1											
2											
3											
4											
5											

3. YOU ARE NOW ASKED TO PAY THE VOUCHERS (five). THEREFORE YOU ARE TO WRITE A CHECK FOR THE CORRECT AMOUNT FOR INVOICES.
SEE NEXT PAGE FOR CHECKS

4. AFTER YOU HAVE WRITTEN THE CHECKS, YOU ARE TO RECORD THE PAYMENT IN A CHECK REGISTER. SEE BELOW.

CHECK REGISTER								Page 33	
No.	Date	Check No.	In Favor Of	Voucher No.	Accounts Payable Dr.	Purchase Discount Cr.	Cash Credit	Bank Deposits	Bank Balance
1									
2									
3									
4									
5									
6									

Bohler Wholesale

VOUCHER CHECK NO.

Clio, SC 29525

Date	Invoice No.	Invoice Date	Total Amount Due	Cash Discount	Net Amount Paid
Amount of Check					

Bohler Wholesale

NO.

CLIO, SC 29525

DATE _____

PAY
TO THE
ORDER OF

\$ _____

DOLLARS

Third National Bank

Clio, SC 29525

Authorized Signature _____

Bohler Wholesale

VOUCHER CHECK NO.

Clio, SC 29525

Date	Invoice No.	Invoice Date	Total Amount Due	Cash Discount	Net Amount Paid
Amount of Check					

Bohler Wholesale

NO.

CLIO, SC 29525

DATE _____

PAY
TO THE
ORDER OF

\$ _____

DOLLARS

Third National Bank

Clio, SC 29525

Authorized Signature _____

PREPARE VOUCHERS & PAY VOUCHERS

INSTRUCTOR'S MANUAL

Prepared by

Mrs. Jean Hamer

**These materials support
Performance Objectives 49 and 50 of the
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**State Department of Education
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TEACHER INSTRUCTIONS

In this packet the student will prepare vouchers, pay checks, and enter the necessary data in a voucher register.

To prepare this packet for student use, you will need to duplicate the following forms:

- 1 purchase invoice (filled out) for student to figure discount
- 6 voucher forms
- 2 voucher registers
- 2 check registers
- 6 voucher checks

Forms are provided in the student manual for duplication.

Teacher keys are provided in this packet.

TEACHER KEY
STUDENT ACTIVITY I

PURCHASE INVOICE

JACOBSON WHOLESALE CO. TATUM, SC 29500		INVOICE 23
SOLD TO: Bohler Wholesale Co. Clio, SC 29525		DATE: 1/2/-- NO.: 432 SHIPPED BY: Truck
TERMS: 2/10, N/30		
20 Electric Knives	14.50	290.00
10 Electric Can Openers	10.00	100.00
		<u>\$390.00</u>

TO FIGURE DISCOUNT PERIOD: Jan. 2 to
Jan. 12 is 10 days. (Terms: 2/10) Therefore,
you are allowed the discount.

TO FIGURE DISCOUNT:

\$390	\$390.00	total amt.
X .02	- 7.80	discount
\$7.80	\$382.20	Net

Voucher No. <u>101</u> Date <u>1/21 -</u>	
Due Date <u>1/12/--</u>	
TO: <u>Jacobson Wholesale Co.</u> <u>Tatum, SC 29500</u>	
Date <u>1/12/--</u>	
Check No. <u>30</u> Amt. <u>382.20</u>	
PAID Appr. by <u>PB</u>	
ACCOUNTS DEBITED	AMOUNT
<u>Purchases</u>	<u>390.00</u>
ACCOUNTS CREDITED	AMOUNT
<u>Accounts Payable</u>	<u>390.00</u>
TOTAL	<u>390.00</u>
Appr. By <u>PB</u>	
Recorded in Voucher	
Reg. Page <u>1</u>	by <u>Student</u>

TEACHER KEY
STUDENT ACTIVITY I

2. NOW THAT YOU HAVE PREPARED THE VOUCHER FORM, RECORD IT IN THE VOUCHER REGISTER (Which is condensed because of space).

VOUCHER REGISTER					For Month Of		197-		Page 1		
No.	Date	Vcher. No.	Creditor	Paid		Accts. Payable Credit	Purchases Debit	Account	PR	Amount	
				Date	Ck. No.					Dr.	Cr.
1	1/2--	101	Jacobson Wholesale Co.	1/2--	30	\$ 390.00	\$ 390.00				
2											
3											
4											
5											

3. YOU ARE NOW ASKED TO PAY THE VOUCHER NO. 101, THEREFORE YOU ARE TO WRITE A CHECK FOR THE CORRECT AMOUNT FOR INVOICE NO. 23.

4. AFTER YOU HAVE WRITTEN THE CHECK, YOU ARE TO RECORD THE PAYMENT IN A CHECK REGISTER. SEE BELOW.

CHECK REGISTER									
									Page 33
No.	Date	Check No.	In Favor Of	Vchr. No.	Accounts Payable Dr.	Purchase Discount Cr.	Cash Credit	Bank Deposits	Bank Balance
1	1/1/-		Brought Forward	✓					7500.00
2	1/12/-	30	Jacobson Wholesale Co.	101	390.00	7.80	382.20		7117.80
3									
4									
5									

TEACHER KEY
STUDENT ACTIVITY I

Bohler Wholesale Clio, SC 29525					VOUCHER CHECK NO. 30
Date	Invoice No.	Invoice Date	Total Amount Due	Cash Discount	Net Amount Paid
1/12/--	23	1/2/--	390.00	7.80	382.20
Amount of Check					382.20

Bohler Wholesale CLIO, SC 29525	NO. 30
--	--------

PAY TO THE ORDER OF Jacobson Wholesale Co.

Three hundred eighty-two and $\frac{20}{100}$ DOLLARS

Third National Bank
Clio, SC 29525

DATE January 12, 19--

\$ 382.20

Student's Name
Authorized Signature

TEACHER KEY
STUDENT CHECKOUT I

Voucher No. <u>101</u> Date <u>1/15/-</u>	
Due Date <u>2/14/-</u>	
TO: <u>John Moore, Inc.</u>	
PAID	Date <u>2/1/-</u>
	Check No. <u>25</u> Amt. <u>\$450.00</u>
	Appr. by <u>PB</u>
ACCOUNTS DEBITED	AMOUNT
<u>Purchases</u>	<u>450.00</u>
ACCOUNTS CREDITED	AMOUNT
<u>Accounts Payable</u>	<u>450.00</u>
TOTAL	
Appr. By <u>PB</u>	
Recorded in Voucher	
Reg. Page <u>1</u>	by <u>Student</u>

Voucher No. <u>102</u> Date <u>1/16/-</u>	
Due Date <u>2/15/-</u>	
TO: <u>Carson Distributors</u>	
PAID	Date <u>2/1/-</u>
	Check No. <u>26</u> Amt. <u>\$280.00</u>
	Appr. by <u>PB</u>
ACCOUNTS DEBITED	AMOUNT
<u>Purchases</u>	<u>280.00</u>
ACCOUNTS CREDITED	AMOUNT
<u>Accounts Payable</u>	<u>280.00</u>
TOTAL	
Appr. by <u>PB</u>	
Recorded in Voucher	
Reg. Page <u>1</u>	by <u>Student</u>

Voucher No. <u>103</u> Date <u>1/17/-</u>	
Due Date <u>2/17/-</u>	
TO: <u>Insulan + Swift Co.</u>	
PAID	Date <u>2/1/-</u>
	Check No. <u>27</u> Amt. <u>\$326.00</u>
	Appr. by <u>PB</u>
ACCOUNTS DEBITED	AMOUNT
<u>Purchases</u>	<u>326.00</u>
ACCOUNTS CREDITED	AMOUNT
<u>Accounts Payable</u>	<u>326.00</u>
TOTAL	
Appr. By <u>PB</u>	
Recorded in Voucher	
Reg. Page <u>1</u>	by <u>Student</u>

**TEACHER KEY
STUDENT CHECKOUT I**

Voucher No. <u>104</u> Date <u>1/19/--</u>	
Due Date <u>2/19/--</u>	
TO: <u>McIntyre, Inc.</u>	
PAID	Date <u>2/1/--</u> Check No. <u>28</u> Amt. <u>\$188.50</u> Appr. by <u>PB</u>
ACCOUNTS DEBITED	AMOUNT
<u>Purchases</u>	<u>188.50</u>
ACCOUNTS CREDITED	AMOUNT
<u>Accounts Payable</u>	<u>188.50</u>
TOTAL	
Appr. by <u>PB</u>	
Recorded in Voucher	
Reg. Page <u>1</u>	by <u>Student</u>

Voucher No. <u>105</u> Date <u>1/23/--</u>	
Due Date <u>2/23/--</u>	
TO: <u>James Auto Shop</u>	
PAID	Date <u>2/1/--</u> Check No. <u>29</u> Amt. <u>\$89.22</u> Appr. by <u>PB</u>
ACCOUNTS DEBITED	AMOUNT
<u>Purchases</u>	<u>89.00</u>
ACCOUNTS CREDITED	AMOUNT
<u>Accounts Payable</u>	<u>89.00</u>
TOTAL	
Appr. By <u>PB</u>	
Recorded in Voucher	
Reg. Page <u>1</u>	by <u>Student</u>

TEACHER KEY
CHECK OUT ACTIVITY I

2. NOW THAT YOU HAVE PREPARED THE VOUCHER FORMS, RECORD IN THE VOUCHER REGISTER (Which is condensed because of space)

VOUCHER REGISTER						For Month of <i>January</i> 197-		Page 1			
No.	Date	Vcher. No.	Creditor	Paid		Accts. Payable Credit	Purchases Debit	Account	PR	Amount	
				Date	Ck. No.					Dr.	Cr.
1	1/15	101	John Moore, Inc.	2/1	25	\$450.00	\$450.00				
2	1/16	102	Carson Distributors	2/1	26	280.00	280.00				
3	1/17	103	Fowler & Swift Co.	2/1	27	326.00	326.00				
4	1/19	104	McIntyre, Inc.	2/1	28	188.50	188.50				
5	1/23	105	Jones Auto Shop	2/1	29	89.00	89.00				

3. YOU ARE NOW ASKED TO PAY THE VOUCHERS (five). THEREFORE YOU ARE TO WRITE A CHECK FOR THE CORRECT AMOUNT FOR INVOICES. SEE NEXT PAGE FOR CHECKS

4. AFTER YOU HAVE WRITTEN THE CHECKS, YOU ARE TO RECORD THE PAYMENT IN A CHECK REGISTER. SEE BELOW.

CHECK REGISTER								Page 33	
No.	Date	Check No.	In Favor Of	Vchr. No.	Accounts Payable Dr.	Purchase Discount Cr.	Cash Credit	Bank Deposits	Bank Balance
1	1/1--		Brought Forward	✓					7500.00
2	2/1	25	John Moore, Inc.	101	450.00		450.00		7050.00
3	2/1	26	Carson Distributors	102	280.00		280.00		6770.00
4	2/1	27	Fowler + Swift Co.	103	326.00		326.00		6444.00
5	2/1	28	McIntyre, Inc.	104	188.50		188.50		6255.50
6	2/1	29	Jones Auto Shop	105	89.00	1.78	87.22		6168.28

TEACHER KEY

BOHLER WHOLESALE
CLIO, SC 29525

VOUCHER CHECK NO. 25

Date	Invoice No.	Invoice Date	Total Amount Due	Cash Discount	Net Amount Paid
2/1/--	121	1/15/--	\$450.00		\$450.00
Amount of Check					\$450.50

BOHLER WHOLESALE

NO. 25

DATE 2/1/--

PAY
TO THE
ORDER OFJohn Moore, Inc.

\$450.00

Four hundred fifty and $\frac{no}{100}$ DOLLARSTHIRD NATIONAL BANK
CLIO, SC 29525Student

Authorized Signature

BOHLER WHOLESALE
CLIO, SC 29525

VOUCHER CHECK NO. 26

Date	Invoice No.	Invoice Date	Total Amount Due	Cash Discount	Net Amount Paid
2/1/--	322	1/16/--	\$280.00		\$280.00
Amount of Check					\$280.00

BOHLER WHOLESALE

NO. 26

DATE 2/1/--

PAY
TO THE
ORDER OFCarson Distributors

\$280.00

Two hundred eighty and $\frac{no}{100}$ DOLLARSTHIRD NATIONAL BANK
CLIO, SC 29525Student

Authorized Signature

TEACHER KEY

BOHLER WHOLESALE
CLIO, SC 29525

VOUCHER CHECK NO. 27

Date	Invoice No.	Invoice Date	Total Amount Due	Cash Discount	Net Amount Paid
2/1/--	323	1/17/--	\$326.00		\$326.00
Amount of Check					\$326.00

BOHLER WHOLESALE

NO. 27

DATE 2/1/--

PAY
TO THE
ORDER OF

Fowler + Swift Co.

\$326.00

Three hundred Twenty-six and $\frac{no}{100}$ DOLLARSTHIRD NATIONAL BANK
CLIO, SC 29525

Student

Authorized Signature

BOHLER WHOLESALE
CLIO, SC 29525

VOUCHER CHECK NO. 28

Date	Invoice No.	Invoice Date	Total Amount Due	Cash Discount	Net Amount Paid
2/1/--	324	1/19/--	\$188.50		\$188.50
Amount of Check					\$188.50

BOHLER WHOLESALE

NO. 28

DATE 2/1/--

PAY
TO THE
ORDER OF

McIntyre, Inc.

\$188.50

One hundred eighty-eight and $\frac{50}{100}$ DOLLARSTHIRD NATIONAL BANK
CLIO, SC 29525

Student

Authorized Signature

TEACHER KEY

BOHLER WHOLESALE
CLIO, SC 29525

VOUCHER CHECK NO.29

Date	Invoice No.	Invoice Date	Total Amount Due	Cash Discount	Net Amount Paid
2/1/--	384	1/23/--	\$ 89.00	\$ 1.78	\$ 87.22
Amount of Check					\$ 87.22

BOHLER WHOLESALE

NO. 29

DATE 2/1/--

PAY
TO THE
ORDER OFJones Auto Shop

\$ 87.22

Eighty-seven and $\frac{22}{100}$

DOLLARS

THIRD NATIONAL BANK
CLIO, SC 29525Student

Authorized Signature

BOHLER WHOLESALE
CLIO, SC 29525

VOUCHER CHECK NO.

Date	Invoice No.	Invoice Date	Total Amount Due	Cash Discount	Net Amount Paid
Amount of Check					

BOHLER WHOLESALE

NO.

DATE

PAY
TO THE
ORDER OF

\$

DOLLARS

THIRD NATIONAL BANK
CLIO, SC 29525

Authorized Signature